TOPICAL INDEX TO VOLUME 81

July-December, 1945

Page Numbers of Issues Included

1- 80 July	161-240 September	337-416 November
81-160 August	241-336 October	417-512 December

ACCOUNTING

Internal

Individual Trust Audits—Advantages in Operating Efficiency and Beneficiary Relations—Ethleen Lasseter—41

•

ASSETS

Administration

Executor de son tort—Acts Validated by Subsequent Appointment—D. of C. Court of Appeals—76
Joint Registration of Property—Clarification of Creation and Uses Needed—Henry Henretta—281
Nominee Registration of Securities Held by a Fiduciary—A Model Statute to Regulate Such Registration—C. Alexander Capron—193
Petition by Heir Supersedes Creditor's Nominee—Colo. dec.—412

Business

Liability of Personal Representative Carrying on Decedent's Business—Cal. dec.—236

•

ASSOCIATIONS

Trust Division Activities—Committee's Work Described—Frederick A. Carroll—295

•

BAR RELATIONS

Will the Lawyers Picket the Banks?—Edit. from Louisville Courier Journal—372

•

CHARITABLE TRUSTS

New Developments in Community Trusts—Civic Groups Cooperate with Banks to Modernize Community Welfare—Frank D. Loomis—203

•

CLAIMS

Ancillary Administration—Marshalling of Assets to Pay Non-Resident Creditors—U. S. Court of Appeals—412
Fraud as Relieving Creditor from Compliance with Statute of Non-Claim—Fla. dec.—158
Limitatio nof Actions—Effect of Death of Trustee—Cal. dec.—236

•

COMMON TRUST FUNDS

Before Starting a Common Fund—Minimum Requirements for Effectiveness and Economy—Thomas A. Moore—199
Common Trust Fund Limit Raised—Federal Reserve Board Also Revises Advertising Rules—107
Common Trusts and New Business—A. W. Whittlesey—471
New Common Trust Funds Established—26
New York Common Trust Funds Limit Raised—280
Protection for Modest Estates—How the Common Trust Fund Extends Advantages of Investment Diversity—Thomas S. Gates—109
Saving Through Common Trust Funds—Editorial—279
Two Common Trust Funds Added—108

COMPENSATION

Comparative Fees of Executors—F. O. Shelton—491
Discretion in Court to Award Extra Fees to Fiduciary—Ariz. dec.—76
Growth of Trust Operations—Federal Reserve Banks Hit Peak in Gross Earnings—129
Guardian's Fee Based on Custom Approved—Ill. dec.—237
Looking for Profit Margin in Trust Operations—Walter E. Bruns—477
Restraint-of-Trade Straw Man? What is Monopolistic about Recommended Minimum Trust Fee Schedules?—Editorial—5
Trustee's Fee Agreement with Donor of Power of Appointment Does Not Control Commissions of Trustee Appointed by Donee—N. Y. Court of Appeals—237

•

CONFLICT OF LAWS

What Law Governs Legitimation—Cal. dec.—76

•

CORPORATE REPORTING

Business — Profits = Dictatorship—Reasonable Profits as Key to Free Enterprise—Editorial—247
Comments from Correspondents—95, 177
Corporate Information Please—Polls Reveal What Stockholders and Employees Want to Know About Company Operations—59
Dramatizing Corporate Reports—Uses & Advantages of Graphics—Joachim Silbermann—443
Functions of Corporate Public Relations—Edwin B. Dooley—447
Lo, The Poor Stockholder!—Private Capitalism Before the Court of Public Opinion—Editorial—6
Management's Own Delusion—Editorial—432
Our Industrial Illiteracy—Management Must Tell Its Story—Dr. James E. McCarthy—267
Packaging the Corporate Report—Time to Review Accounting Language and Profit Story—Paul J. Graber—53
Prisoners of Business War—And the One Unusued Tool of Management—John M. Hancock—361
Private Enterprise Can Have Pearl Harbor Too—Editorial—423
Profits from Public Service—How Corporations Can Report Financial Results—Staff Study—353
Protection For Corporate Charters—Telling Story of Social Contributions via Annual Reports—Edwin B. Dooley—137
Reports For Professional Investors—Survey of Institutional Investors and Analysts Shows Data Desired in Corporation Report—*Trusts and Estates* Study—171
The Capitalabor Team—58, 136, 176, 270, 369, 450
The Modern Corporate Report—Presenting the Story of Private Enterprise at Work—The Tools, The Products, The Benefits—Paul J. Graber and Christian C. Luhnow—101
Tools—The Capital of Capitalism—Their Role & Values in Corporate Productivity—Staff Study—435
Two Kinds of Comparative Data—What Investors and Public Need to Appraise Corporate Progress—*Trusts and Estates* Staff Study—251

TOPICAL INDEX TO VOLUME 81

July-December, 1945

Page Numbers of Issues Included

1- 80 July	161-240 September	337-416 November
81-160 August	241-336 October	417-512 December

ACCOUNTING

Internal

Individual Trust Audits—Advantages in Operating Efficiency and Beneficiary Relations—Ethleen Lasseter—41

•

ASSETS

Administration

Executor de son tort—Acts Validated by Subsequent Appointment—D. of C. Court of Appeals—76
Joint Registration of Property—Clarification of Creation and Uses Needed—Henry Henretta—281
Nominee Registration of Securities Held by a Fiduciary—A Model Statute to Regulate Such Registration—C. Alexander Capron—193
Petition by Heir Supersedes Creditor's Nominee—Colo. dec.—412

Business

Liability of Personal Representative Carrying on Decedent's Business—Cal. dec.—236

•

ASSOCIATIONS

Trust Division Activities—Committee's Work Described—Frederick A. Carroll—295

•

BAR RELATIONS

Will the Lawyers Picket the Banks?—Edit. from Louisville Courier Journal—372

•

CHARITABLE TRUSTS

New Developments in Community Trusts—Civic Groups Cooperate with Banks to Modernize Community Welfare—Frank D. Loomis—203

•

CLAIMS

Ancillary Administration—Marshalling of Assets to Pay Non-Resident Creditors—U. S. Court of Appeals—412
Fraud as Relieving Creditor from Compliance with Statute of Non-Claim—Fla. dec.—158
Limitatio nof Actions—Effect of Death of Trustee—Cal. dec.—236

•

COMMON TRUST FUNDS

Before Starting a Common Fund—Minimum Requirements for Effectiveness and Economy—Thomas A. Moore—199
Common Trust Fund Limit Raised—Federal Reserve Board Also Revises Advertising Rules—107
Common Trusts and New Business—A. W. Whittlesey—471
New Common Trust Funds Established—26
New York Common Trust Funds Limit Raised—280
Protection for Modest Estates—How the Common Trust Fund Extends Advantages of Investment Diversity—Thomas S. Gates—109
Saving Through Common Trust Funds—Editorial—279
Two Common Trust Funds Added—108

COMPENSATION

Comparative Fees of Executors—F. O. Shelton—491
Discretion in Court to Award Extra Fees to Fiduciary—Ariz. dec.—76
Growth of Trust Operations—Federal Reserve Banks Hit Peak in Gross Earnings—129
Guardian's Fee Based on Custom Approved—Ill. dec.—237
Looking for Profit Margin in Trust Operations—Walter E. Bruns—477
Restraint-of-Trade Straw Man? What is Monopolistic about Recommended Minimum Trust Fee Schedules?—Editorial—5
Trustee's Fee Agreement with Donor of Power of Appointment Does Not Control Commissions of Trustee Appointed by Donee—N. Y. Court of Appeals—237

•

CONFLICT OF LAWS

What Law Governs Legitimation—Cal. dec.—76

•

CORPORATE REPORTING

Business — Profits = Dictatorship—Reasonable Profits as Key to Free Enterprise—Editorial—247
Comments from Correspondents—95, 177
Corporate Information Please—Polls Reveal What Stockholders and Employees Want to Know About Company Operations—59
Dramatizing Corporate Reports—Uses & Advantages of Graphics—Joachim Silbermann—443
Functions of Corporate Public Relations—Edwin B. Dooley—447
Lo, The Poor Stockholder!—Private Capitalism Before the Court of Public Opinion—Editorial—6
Management's Own Delusion—Editorial—432
Our Industrial Illiteracy—Management Must Tell Its Story—Dr. James E. McCarthy—267
Packaging the Corporate Report—Time to Review Accounting Language and Profit Story—Paul J. Graber—53
Prisoners of Business War—And the One Unusued Tool of Management—John M. Hancock—361
Private Enterprise Can Have Pearl Harbor Too—Editorial—423
Profits from Public Service—How Corporations Can Report Financial Results—Staff Study—353
Protection For Corporate Charters—Telling Story of Social Contributions via Annual Reports—Edwin B. Dooley—137
Reports For Professional Investors—Survey of Institutional Investors and Analysts Shows Data Desired in Corporation Report—*Trusts and Estates* Study—171
The Capitalabor Team—58, 136, 176, 270, 369, 450
The Modern Corporate Report—Presenting the Story of Private Enterprise at Work—The Tools, The Products, The Benefits—Paul J. Graber and Christian C. Luhnow—101
Tools—The Capital of Capitalism—Their Role & Values in Corporate Productivity—Staff Study—435
Two Kinds of Comparative Data—What Investors and Public Need to Appraise Corporate Progress—*Trusts and Estates* Staff Study—251

DISTRIBUTION

After-Born Child Takes Intestate Share If Not Mentioned in Will Unless a "Settlement" For Such Child is in Existence at Date of Will—N. Y. dec.—158
Death of Legatee Before Execution of Will Does Not Bar Operation of Anti-Lapse Statute—N. J. dec.—238
Determinative Date of Heirs—Mass. dec.—237
Right of Aliens to Inherit—State Law Controls—Cal. dec.—334
Savings Bank Trusts—Right of Designated Beneficiaries—Cal. dec.—238
Trust Beneficiary's Interest Not Vested—Wis. decision—505
U. S. Pension Funds Escheat to Federal Government—Mass. dec.—334

•

DRAFTING WILLS & TRUST

Costly Receipt of Inheritance—Henry S. Koster—112
Current Day Estate Planning—Henry S. Koster—291
Disinheritance—Francis P. McGuire—157
Notes on Estate Planning—504
Planning Your Estate—Minimizing Taxes and Maximizing Benefits to Heirs—George L. Laikin—29

•

ECONOMIC & FINANCIAL

Changing Thoughts in Mid-Stream—Socialistic Trend a Challenge to Businessmen—Ben H. Wooten—367
Diversification of Planning—Dickson H. Leavens—206
Fallacious Wage—Profit Formula—427
Government Spending—Editorial—181
Inflation or Deflation?—Editorial—7
Instalment Credit Controls—Editorial—12
"It Is For Us, The Living . . ."—Can We Achieve V-A Day Too?—Editorial—167
Misleading Statistics on Wages—433
Price Control Without Wage Control—Setting Stage of Unemployment and Black Markets—Jules Backman—168
Private Estates in Russia—Ownership and Transfer of Personal Property in the U. S. S. R.—M. S. Lipetsker—97
Productivity "Per Manhour"—Editorial—343
Program For Small Business—W. R. Jenkins—11
Purchasing Power of the Dollar—431
Reconversion Price Policy—Jules Backman—89
Temporary Unemployment—Editorial—179
The 52-40 Wage Fight—Jules Backman—275
The Makings of Prosperity—Productivity of Individual Must Match Productivity of Industry to Assure Fair Distribution—C. C. Luhnow—86
The New Wage-Price Policy—345
The Team That Made The Bomb—How Private Enterprise and Wealth Contributed to Creation—Editorial—165
Unemployment Compensation—Editorial—180
Venture Capital Freeze by Tax Laws—344
What Full Employment Means—Editorial—273
Who's A Profiteer?—271

•

FOREIGN TRUST SERVICE

Trusts in Chile—Dr. Mario Tagle Valdes—155

•

GIFTS

Delivery of Pass Book Held Valid—Colo. dec.—334
Inter-Family Gifts and Tax Saving—Henry S. Koster—212

INSURANCE

Life

Double Estate Tax on Settlement Methods—Henry S. Koster—387

•

INSURANCE TRUSTS

Business

Corporate Recapitalization at Death of Stockholder—Henry S. Koster—462
Financing Business Purchase Agreements—High Taxes Leave Insurance as Best Method—Harry T. Wright—307
Taxing Good Will Under Purchase Agreements—Analysis of Recent Rulings Excludes Capital Gain Tax—Raymond W. Hilgedag—285
Taxing Partnership Interests—Regulations Amended Respecting Capital Gain Aspects—Samuel J. Foosaner—121

•

INVESTMENT POLICIES

Composite Investment Fund of 23 Colleges and Universities of the U. S. A.—51
Investing in Social Change—John Kalb—364
Investment Facilities of Small Trust Departments—*Trusts and Estates* Survey—385

•

INVESTMENT POWERS

Nominee Registration of Securities Held by a Fiduciary—A Model Statute to Regulate Such Registration—C. Alexander Capron—193
Prudent Man Rule for Savings Banks—Success in Fiduciary Field Points Way—L. K. Elmore—301

•

INVESTMENTS

Amortization of Premiums on Investments—Liability of Trustee for Loss of Premium—Leon Schaefler—455
Capital Not on Strike—It's Locked Out—Saturday Evening Post editorial—225
Ceilings on Corporate Yields?—141
Factors Affecting Railroad Securities—Patrick B. McGinnis—305
Federal Savings and Loan Shares—Characteristics for Consideration as Trust Investment—Horace Russell—47
Liability for Retention—N. J. dec.—159
More Cats and Dogs?—349
Mortgage Participations Improper—No Acquiescence—N. Y. Court of Appeals—413
Railroads in the Post-War Period—Observations on Employment and Competitive Factors—George M. Harrison—117
Tax Adjustments and Corporate Earnings—350
Trustee's Dealings With An Affiliate—Nature of Interest Leading to Self-Dealing—Bernard Schwartz—377
Where Investments Were Subject to "Written Directions" of Settlor, Trustee's Inability to Produce Same Does Not Result in Surcharge—N. Y. dec.—238
Yardsticks of Quality for Public Utility Bonds—Franklin J. Griffin—50

•

JURISDICTION

Equity Jurisdiction of the Probate Court Against Non-Residents—Mass. dec.—335

LAWS & LAW REFORM

Nominee Registration of Securities Held by a Fiduciary—A Model Statute to Regulate Such Registration—C. Alexander Capron—193

Recent State Legislation Affecting Fiduciaries—74, 153, 235, 333

•

LIFE TENANT & REMAINDERMAN

Dividends on Preferred Shares in Arrears at Time of Trustee's Purchase Belong to Income—N. Y. dec.—159

Income Received by Trustee But Not Distributed During Life of Income Beneficiary—Cal. Court of Appeals—239

Mortgage Salvage Operations—"Principal Advances"—N. Y. dec.—414

Trustee Denied Permission to Sell Tax-Exempt Securities at Profit—N. Y. Court of Chancery—413

•

LIVING TRUSTS

Validity—Termination on Death of Settlor—Conn. dec.—506

•

MANAGEMENT

Personnel

Job Evaluation For Trust Companies—Proper Salary Schedules Result in Greater Efficiency—Edward N. Hay—37

J. R. T. In Banking—A Human Relations Program that Builds Teamwork—Arthur S. Greiner—133

•

NEW BUSINESS

Acceptance

Looking for Profit Margin in Trust Operations—Walter E. Bruns—477

Opportunities

Encouraging Small Estates—Considerations in Developing and Handling—Robert E. MacDougall—373

Re-Deployment of Businessmen—Trusteeship for Career Protection—Editorial—85

Seeking Small Estates and Trusts—Popularizing Human Trust Service—L. H. Roseberry—481

Solicitation

Common Trusts and New Business—A. W. Whittlesey—471

•

PENSION & PROFIT-SHARING TRUSTS

Alternatives for Pension Design—Henry S. Koster—387

Current Profit Sharing Distribution Permitted—322

"Estate Insolvency" Caused by Business Ownership—Henry S. Koster—15

Fashions in Employee Benefit Planning—Use of Life Insurance in Pension and Profit-Sharing Trusts—Earl S. MacNeill—125

Insurance Contracts for Profit-Sharing Trusts—Advantages Cited in Given Situations—F. P. McGuire—371

Pension Fund Valuation—Modern Presentation of Range of Costs—Lt. Robert J. Myers—215

Pension Plans from Underwriters' Viewpoint—Joint Opportunities for Trustees & Insurance Men—Wallace N. Watson—467

Self-Perpetuating Pension Plans—Use of Key-Man Insurance Broadens Field for Employee Benefit Programs—James J. Robinson—189

Should There Be Contribution to Pension Plans?—466

Survey of 106 Pension Plans Reveals Trends—17

Will Profit-Sharing Solve the Pension Problem?—313

•

PERPETUITIES

Restraints on Alienation—Effect of Power of Sale—Cal. dec.—77

•

POWERS

Apointment

Exercise Held Invalid—Apportionment of Annuity Payment Denied—Wis. dec.—77

Scope of Permissible Exercise—Conn. dec.—414

Limitations

Authority to Withdraw Principal—N. Y. dec.—506

Trustees' Abuse of Discretion—N. J. Court of Chancery—335

Successor Fiduciary

Appointment of New Trustee Ex Parte by Court When Old Trustee Has Resigned Is Invalid—Iowa dec.—335

•

PUBLIC RELATIONS

Advertising

Trust Department Campaign Wins Award—American Newspaper Publishers' Assn.—386

Institutional

Economic Doctors—or Undertakers?—Bank-Trust Teamwork with Industrialists and Educators—Allen Crawford—259

Program For Public Relations—William H. Neal—311

Purveyor of Company Prestige—Designing Letterheads to Reflect Personality—Richard Brady—393

Say Is Isn't So!—Remedy for Prevalent Apathy of Trust Prospects—Tom Collins & Earl W. Deputy—185

What's Behind the Product?—Public Relations as a Major Sales Tool—Paul B. West—365

Social Aspects

Seeking Small Estates & Trusts—Popularizing Human Trust Service—L. H. Roseberry—481

•

REAL PROPERTY

Sale by Executor Subject to Court Approval—Higher Price Offered—U. S. Court of Appeals—240

•

STATISTICS

Trust Funds

Growth of Trust Operations—Federal Reserve Banks Hit Peak in Gross Earnings—129

Oregon Trust Assets Up—131

Trust Assets and Earnings Rise—453

Trust Funds Up in Pennsylvania—202

•

TAXATION

Estate & Inheritance

Applicability of Apportionment Statute to Estate of Decedent Dying Before Enactment—Mass. dec.—415

Assign Succession Duties to Dominion?—397

Multiple Death Taxation Removed—336

Pay-As-You-Live Death Tax System—Albert Handy—395

Property Appointed to One Who Would Take More In Default of Appointment Included in Donee's Estate—N. Y. dec.—159

Property of Non-Resident Exempt Under Reciprocity Provision—Although Domiciliary State Levies No Tax—Wis. dec.—506
Proration Against Insurance Companies—Exemption of Legacies from Taxes—Pa. dec.—78
Transfers With Possibility of Reverter—Inclusion and Valuation for Federal Estate Tax—Edward N. Polisher—67
When Does Transfer Take Effect in Possession or Enjoyment at Death?—Cal. dec.—79

General

Current Federal Tax Notes—Peter Guy Evans—71, 149, 233, 329, 408, 501
Proposed Revision of Canada's Taxes—391
Selected Issues in Post-War Taxation—Roy Blough—139

Income

Taxing Good Will Under Purchase Agreements—Analysis of Recent Rulings Excludes Capital Gain Tax—Raymond W. Hilgedag—285
Taxing Partnership Interests—Regulations Amended Respecting Capital Gain Aspects—Samuel J. Foosaner—121

•

WILLS

Construction

Bequest of "Money" Construed to Include All of Testator's Personal Property—R. I. dec.—79
Conditional Legacy—Presumption Against Intestacy—Mass. dec.—80
Effect of Codicil on Provision as to Lapsed Legacy—Mass. dec.—160
Gift of House and Contents—Cal. dec.—160
Life Estate By Implication—Conn. dec.—415

Probate

Allowance of Foreign Will—Prior Adjudication in Domiciliary State—Mass. dec.—336
Contest by Illegitimate Children—Arizona dec.—240
Executor Who Offers Will Containing Libelous Matter is Not Personally Responsible, but Action Survives Against Estate—N. Y. dec.—160
Joint Wills—Enforceability—Colo. dec.—507
Marriage and Birth of Issue Do Not Revoke Will—Maine dec.—416
Necessity of Subscription or Acknowledgment While Both Witnesses Present—Cal. Court of Appeals—336
Right of Widow to Object Despite Provisions of Antenuptial and Separation Agreements Invalid Where Made—N. Y. Court of Appeals—336
Scope of Evidence on Contest—Conn. dec.—416
Subsequent Marriage Without Birth of Issue Does Not Revoke Will—Mutilation of Copy Ineffective—Wis. dec.—80

Prominent & Unusual

Caleb Diplock's Will—Two-Letter Word Meaning £250,000—401
Where There's A Will (George D. Seymour; Lauren Carroll; Judge John M. Woolsey)—23; (Henry Bellamann; William Rhinelander Stewart; John Rogers Commons)—152; (Morris Guilden; James F. Egan; Matthew S. Sloan)—210; (Elmer J. Bliss; Robert E. Horton; Irvin S. Cobb)—310; (Frank Lovejoy; Gen. Malin Craig; Harvey Fleming)—489

BANK AND TRUST COMPANY ADVERTISEMENTS

ALABAMA— Birmingham
First National Bank 140, 268, 486

CALIFORNIA— Los Angeles
Citizens Natl. Trust & Savings Bank 126, 313, 432
Security-First Natl. Bank 45, 131, 198, 274, 394, 452
Title Insurance & Trust Co. 312
Union Bank & Trust Co. 40, 305

San Francisco
Bank of America, N. T. & S. A. 74, 200, 396
Wells Fargo Bank & Union Trust Co. 291

CONNECTICUT— Hartford
Hartford National Bank & Trust Co. 76, 210, 384

New Haven
First Natl. Bank & Trust Co. 12
Second National Bank 179
Union & New Haven Trust Co. 66, 239, 369

Stamford
Stamford Trust Co. 24, 110, 180, 315, 415, 468

DELAWARE— Wilmington
Delaware Trust Co. 261
Equitable Trust Co. 17, 142, 216, 335, 378, 462
Security Trust Co. 170, 499
Wilmington Trust Co. 23, 134, 204, 271, 376, 456

DISTRICT OF COLUMBIA—Washington
American Security & Trust Co. 50, 225, 385
Riggs National Bank 491

GEORGIA— Atlanta
Citizens & Southern National Bank 58, 94, 196, 270, 382, 437
First National Bank 60, 276
Trust Company of Georgia 218

ILLINOIS— Chicago
American Natl. Bank & Trust Co. 248
Chicago Title & Trust Co. 87, 272, 419
City Natl. Bank & Trust Co. 220, 485
Continental Illinois Natl. Bank & Trust Co. 14, 304
First National Bank of Chicago 1, 265
Harris Trust & Savings Bank 84, 321, 442
Northern Trust Co. 182, 316

INDIANA— Indianapolis
Fletcher Trust Co. 506
Union Trust Co. 326

IOWA— Des Moines
Iowa-Des Moines Natl. Bank & Trust Co. 219, 413

MARYLAND— Baltimore
Equitable Trust Co. 155, 282, 449
Maryland Trust Co. 62, 98, 205, 286, 356, 472

MASSACHUSETTS— Boston
Boston Safe Deposit & Trust Co. Inside Back Cover
National Shawmut Bank 221, 294, 366, 434
Old Colony Trust Co. Inside Back Covers
State Street Trust Co. 192, 392

Springfield
Springfield Safe Deposit & Trust Co. 283

MICHIGAN— Detroit
Bankers Trust Co. 157, 275, 458
Detroit Trust Co. 139, 296, 448
National Bank of Detroit 68, 309

MINNESOTA— Minneapolis
First National Bank 224, 489

MISSOURI— St. Louis
Mercantile-Commerce Bank & Trust Co. 81, 241, 417
Mississippi Valley Trust Co. 332
St. Louis Union Trust Co. 78, 130, 208, 288, 388, 474

NEW JERSEY— Camden
First Camden Natl. Bank & Trust Co. 231, 498

Montclair
Montclair Trust Co. 238

Morristown
Morristown Trust Co. 317

Newark
National Newark & Essex Banking Co. 202

Plainfield
Plainfield Trust Co. 20, 233, 397

Summit
Summit Trust Co. 103, 280, 478

NEW YORK— Brooklyn
Brooklyn Trust Co. 2, Inside Front Covers

New York
Bank of New York 38, 194
Bankers Trust Co. 7, 169, 345
Central Hanover Bank & Trust Co. Inside Back Cover, 266, 441
Chase National Bank 92, 164, 257, 351, 425
Chemical Bank & Trust Co. 290
Continental Bank & Trust Co. 91, 411
Fiduciary Trust Co. 136, 328, 495
Fulton Trust Co. 152, 403
Fifth Avenue Bank 105
Guaranty Trust Co. 10, 88, 162, 249, 340, 426
Manufacturers Trust Co. 27, 289, 476
Marine Midland Banks 150, 327, 482
New York Trust Co. 46, 122, 226, 262, 362, 470
Public Natl. Bank & Trust Co. 64
Title Guarantee & Trust Inside Front Covers
United States Trust Co. 4, 244

Rochester
Lincoln Rochester Trust Co. 42, 228, 368

OHIO— Cincinnati
Fifth Third Union Trust Co. 43, 104, 227, 311, 354, 439

Cleveland
Cleveland Trust Co. 28, 269
National City Bank 108, 381

Columbus
Huntington National Bank 197

OREGON— Portland
United States National Bank 65, 323

PENNSYLVANIA— Philadelphia
Fidelity-Philadelphia Trust Co. 18, Inside Back Cover, 278, 429
Girard Trust Co. 82, 242, 420
Land Title Bank & Trust Co. 70, 153, 237. 333, 355, 446
Philadelphia National Bank Back Covers

Pittsburgh
Fidelity Trust Co. 25, 90, 174, 260, 402, 428
First National Bank 307
Peoples-Pittsburgh Trust Co. 9, 100, 201, 330, 404, 436

Reading
Berks County Trust Co. 159, 322, 488

TENNESSEE— Memphis
First National Bank 34, 273

TEXAS— Houston
Houston Bank & Trust Co. 310

VIRGINIA— Norfolk
National Bank of Commerce 181, 347

Richmond
First and Merchants National Bank 80, 128, 223, 318, 414, 496
Virginia Trust Co. 79, 299

WASHINGTON— Seattle
Seattle-First National Bank 314

WISCONSIN— Milwaukee
Marine National Exchange Bank 267

CANADA— Montreal
Royal Trust Co. 77, 215, 410

Toronto
Guaranty Trust Co. of Canada 73, 236, 390
Montreal Trust Co. 252
Toronto General Trusts Corp. 264, 418

OTHER ADVERTISERS

Advertising
Albert Frank-Guenther Law, Inc. 175, 250, 354
Purse Company 36, 188, 339

Appraisals
The American Appraisal Co. 39, 154, 190, 263, 363, 433
Timberland Appraisals 73, 285

Auctioneers & Appraisers
Kende Galleries 477
Parke-Bernet Galleries, Inc. 33, 115, 217, 287, 483
Silo's 72, 135, 186, 277, 349, 487

Books & Services
Commerce Clearing House, Inc. 13, 148, 161, 258, 337, 500
Flitcraft, Inc. 123, 213, 292
Insurance Research & Review Service 113
Investment Dealers' Digest 464, 465
Polk's Bankers Encyclopedia 232
Prentice-Hall, Inc. 31, 375, 422
Ronald Press Co. 69, 151, 211, 331, 409, 463
Securities Research Corp. 96

Corporations
General Foods 99

Financial Services
Legatees Funding Corp. 102, 235, 279, 379, 469

Heir Tracers
W. C. Cox & Co. 503

Insurance
Connecticut General Life Insurance Co. 124, 284, 460

Investment Securities & Services
Burlingame Corporation 57, 138, 209, 295, 364, 457
Halsey, Stuart & Co., Inc. 52, 184, 475
Lowry & Mills 51
Luckhurst & Co. 61, 120, 214, 281, 350, 480
Merrill Lynch, Pierce, Fenner & Beane 55, 306, 338
R. W. Pressprich & Co. 49, 119, 207, 303, 342, 459
Smith, Barney & Co. 116, 300, 430
Vance, Sanders & Co. 54, 132, 173, 246, 398, 424

Pension Planning
L. Joshua Weiner 16, 114, 212, 293
Wickenden and Associates 26, 127, 191, 308, 372

Real Estate
Previews, Inc. Inside Front Cover, 156